

TECHNICAL

Indirect Taxation

[TECHNICAL COMMITTEE FOR GST IMPLEMENTATION \(TC-GST Imp\) MINUTES OF MEETING NO.5/2015](#)

The Royal Malaysian Customs Department (RMCD) has released the Minutes of TC-GST Imp Meeting No.5/2015 held on 15 September 2015. The RMCD also attached written response to the issues raised at the said meeting.

Some of the issues raised at the meeting are as follows:

- Rebate income (commission) received by freight forwarders
- Storage provided by freight companies who are not port or airport operators
- Handling services by freight forwarders
- Claiming of input tax within 6 years from the date of supply or importation
- GST treatment for Shipping Line and Freight Forwarder Charges – additional clarifications
- Reporting of realized foreign exchange gain/loss in GST 03 return
- Repay short-payment of GST on imported goods
- Approved Trader Scheme (ATS) – practical issues – delay in certain customs approval
- Leasing of vessel by a company in Designated Area
- Whether output tax should be accounted for imported services which is zero-rated if made in Malaysia.
- Reimbursement vs Disbursement – further clarification

Members may submit their issues arising from complying with the GST regime to the Institute at technical@ctim.org.my or secretariat@ctim.org.my. The Institute's Technical Committee – Indirect Tax will review the issues and where appropriate forward the issues to the TC-GST Imp for consideration. To facilitate the review and discussion, members are requested to provide the background scenario, the current law and practice, the issues/problems and the recommendation proposed/clarification sought.

Members may view the [Minutes](#) at the website of the Institute.

Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this e-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this e-CTIM.